IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 7TH DECEMBER 2007 / 16TH AGRAHAYANA 1929

WP(C).No. 36290 of 2007(T)

PETITIONER:

K.K.ASHARAF,
CHATTAYIL AGENCIES, MUVATTUPUZHA.

BY ADV. SRI.A.KUMAR

RESPONDENTS:
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1. THE ADDITIONAL SALES TAX OFFICER,
MUVATTUPUZHA.

2. THE APPELLATE ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

3. THE SALES TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH, ERNAKULAM.

4. THE DY. TAHSILDAR (R.R.),
MUVATTUPUZHA.

5. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 36290 OF 2007 T
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Dated this the 7th day of December, 2007

J U D G M E N T

One of the prayer sought for in this writ petition is for disposal of Exts. P6 to P16 appeals. These appeals relate to the assessment years 98-99, 99-2000 and the provisional assessments for the period April to December 2003. It is submitted that in order to take advantage of Ext.P8 notification issued by the Government, petitioner has also filed Ext.P17 urging additional grounds in the appeals mentioned above. It is pointed out that pursuant to Ext.P19 notice of hearing, these appeals were heard on 19/10/2007 and that orders are awaited.

2. The petitioner submits that simultaneously penal interest was also levied and that is the subject matter of revision before the 5th respondent and Ext.P23 to P25 are the revision memorandum. Though the appeals have already been heard, these revisions have not been heard as yet.

3. In these circumstances, this writ petition has been filed because of the revenue recovery action that has been

initiated and the petitioner has produced Ext.P20 to P22 notices issued under the Revenue Recovery Act. The relief that is sought is to expedite the orders in Exts. P6 to P16 appeals and for an expeditious hearing and disposal of the revisions mentioned above.

4. In view of the fact that the appeals have already been heard and the revision petitions are pending, I dispose of this writ petition with the following directions.

1) That the 3rd respondent Tribunal, which has heard Exts. P6 to P16 appeals on 19/10/2007 shall pass final orders in the appeals, as expeditiously as possible, at any rate within 4 weeks of receipt of a copy of this judgment.

2) The 5th respondent Revisional authority before whom Exts. P23 to P25 revisions are pending, shall take up and hear the revisions as expeditiously as possible, at any rate within eight weeks of production of a copy of this judgment.

3) It is also directed that further proceedings pursuant to Exts.P20 to P22 will stand deferred for a period of ten days from today and in the meanwhile, it will be open to the petitioner to

seek appropriate orders from the Appellate Tribunal or the Revisional Authority and if an application in that behalf is made, it is for the Tribunal or the Appellate Authority to deal with the same in accordance with law.

5. I fix a larger time for disposal of the revision for the reason that according to the counsel for the petitioner the outcome of Exts. P6 to P16 will have a bearing on the orders to be passed in the revisions.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp